IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

MONDAY, THE TWENTY EIGHTH DAY OF APRIL
TWO THOUSAND AND EIGHT

PRESENT
**THE HON'BLE MR JUSTICE B.PRAKASH RAO**
**And**
**THE HON'BLE MR JUSTICE C.Y.SOMAYAJULU**

WRIT PETITION NO.7071 of 2005

Between:

M/s./ Srihari Rao and Co., rep. by its Managing Partner, Sri Ch. Srihari rao, S/o. Venkanna, R/o. Kakinada.

**...PETITIONER**

AND

Kakinada Municipality rep. by its Commissioner, Kakinada, East Godavari District.

**...RESPONDENT**

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to Issue a writ, order or direction; more particularly, one in the nature of Writ of Mandamus, a) declaring the action of the respondent in enhancing the property tax in respect of the petitioners multistoried building as illegal arbitrary and unjust and in violation of Articles 14 & 16 and the rules framed for reviewing property tax; b) direct the respondents not to insist for the property tax in pursuance to the Demand Notices dated 19.11.2004 vide its Nos. 10600000106888, 106000006872, 1060000085701, 10600000107133, 10600000107094, 10600000107061,10600000107061, 10600000107046, 10600000107026, 10600000107010, 10600000106994, 10600000106975, 10600000106959, 10600000106942, 10600000106923, 10600000106905, 10600000107078 and pass such order or further order as are deemed fit and proper in the

circumstances of the case.

**Counsel for the Petitioner: MR.KARNAM RAMESH**

**Counsel for the Respondent: MR.S.NAGESWARA REDDY**

The Court made the following:

**THE HON'BLE MR JUSTICE B.PRAKASH RAO**

**And**

**THE HON'BLE MR JUSTICE C.Y.SOMAYAJULU**

WRIT PETITION NO.7071 of 2005

**ORDER:** (Per the Hon'ble Mr Justice B.Prakash Rao)

Heard Sri Karnam Ramesh, learned counsel appearing on behalf of the petitioner and Sri S.Nageswara Reddy, learned Standing Counsel appearing on behalf of the respondent-Municipality. At their request, the Writ Petition itself is taken up for disposal.

The petitioner, who claims to be the owner of the premises in question, files this Writ Petition, *inter alia*, seeking to assail the impugned demand notices dated 19.11.2004.

The main ground urged on behalf of the petitioner in the Writ Petition is to the effect that even though he filed a comprehensive representation on 08.10.2004, the same was not considered and no orders were passed. Without considering the same, final orders were passed on 19.11.2004 and consequently, demand notices were issued. Hence, the Writ Petition.

In the counter affidavit filed by the respondent-Municipality, no mention is made with regard to the disposal of the said representation except stating that the petitioner is not entitled for the same.

Having heard on either side and on perusal of the material available on record, we are of the view that since the representation of the petitioner is pending consideration with the respondent, there is no reason in withholding any decision thereof. The respondent can as well dispose of the same and make proper assessment.

In view of the same, the Writ Petition is allowed and the demand notices dated 19.11.2004 are set aside. The respondent-Municipality is directed to consider the representation dated 08.10.2004 on merits in accordance with law after giving notice and opportunity to the petitioner and pass appropriate orders within a period of one month from the date of receipt of a copy of this order. No costs.

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**(B.PRAKASH RAO, J)**

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**(C.Y.SOMAYAJULU, J)**

28th April 2008
RRB